DOE Audit Guidance for For-Profit Financial Assistance Awards (Part III) April 2012

## III. PROGRAM-SPECIFIC COMPLIANCE SUPPLEMENTS

For fiscal year 2011, no DOE programs have compliance requirements that are distinct from the general compliance requirements included in Part II of this guidance (*General Compliance Supplement*). Therefore, audits of recipients with fiscal years ending in 2011 should be conducted in accordance with the compliance requirements included in Part II of this guidance. For fiscal years subsequent to 2011, program-specific compliance supplements should be included in this Part III for any programs that have compliance requirements that are distinct from the general requirements included in Part II.